

Letter to Health Care Practitioner – Tax-Deductible Care

Date]

[Name of Health Care Practitioner\*] (\*Physician, Registered Nurse, Licensed Social Worker)

[Address]

RE: [Name of Client]

Our File: [File number]

Dear Dr. [Last Name of Health Care Practitioner\*]:

Please be advised that I represent [Name of Client] is in poor health and requires [type of service]. This care is tax deductible if it is categorized as qualified long-term care required by a “chronically ill individual” and you prescribe the care. I am enclosing a letter from you to [Name of Person] stating that this is the case. If the letter is accurate, please sign and return it to me so I can forward it to [Name of Person]. If you feel that any of the language should be changed, please feel free to do so, but I would appreciate it if you do not change the definition of a chronically ill individual because this is the definition in the Internal Revenue Code.

Thank you for your anticipated cooperation.

Very truly yours,

[Responsible Attorney]

cc: [Name of person]

Enc.

Letter from Health Care Practitioner – Tax-Deductible Care

[Name of Health Care Practitioner\*] (\*Physician, Registered Nurse, Licensed Social Worker)

[Address of Health Care Practitioner\*]

[Date]

[Name of Person]

[Address of Person]

Dear Dr. [Name of Person]:

This will confirm that I am the Health Care Practitioner for [Name of Client]. In my professional opinion, the patient requires qualified long-term care. By qualified long-term care, I mean care that includes “necessary diagnostic, preventive, therapeutic, curing, treating, mitigating and rehabilitative services, and maintenance and personal care services, which (a) are required by a chronically ill individual and (b) are provided pursuant to a plan of care provided by a licensed health care practitioner.” A chronically ill individual is a person certified by a licensed health care provider as being unable to perform two activities of daily living for a period of at least 90 days. The activities of daily living are:

“Eating, toileting, transferring, bathing, dressing and continence.” An individual who is physically able but has cognitive impairment such as Alzheimer’s disease, or another form of irreversible loss of mental capacity, is treated similarly to a person who is unable to perform at least two activities of daily living .

Please accept this letter as my certification that the patient meets the definition of a chronically ill individual. Please further accept this letter as a plan of care directing you to employ [type of service] for the patient. Specifically, the patient requires assistance with the activities of daily living.

Very truly yours,

[Name of Health Care Practitioner]